

Request for Waiver of the Michigan Estate Tax Lien

Issued under authority of P.A. 54 of 1993.

If a *Federal 706* was not required, do not file this form.
File a *Certificate of No Michigan Estate Tax Liability* (Form 2356).

1. Decedent's Name (first, middle initial, last)	2. Decedent's Social Security No.	
3. County of Probate	4. Date of Death	5. Probate File No.
6. Name and Address of Personal Representative	7. Personal Representative's Social Security No.	
	8. Personal Representative's Telephone No.	

9. _____ **REASON FOR WAIVER.** Enter correct number from back of form. Attach supporting documentation.
10. **LEGAL DESCRIPTION** of real property (including common address and Sidwell number, if available).
Attach an additional sheet, if necessary.

CERTIFICATION: I declare, under penalty of perjury, that this information is true and complete.

- ☐ I authorize Treasury to discuss my return with my preparer and to mail this waiver to my preparer or other designee.
- ☐ Do not discuss my return with my preparer.

Personal Representative's Signature	Date
Preparer or Designee's Address	

Instructions for Form 2357, Waiver of the Michigan Estate Tax Lien

The Michigan estate tax is a lien on the gross estate until the tax is paid in full. If real estate is being transferred before the tax is paid, a waiver of the Michigan estate tax lien must be requested.

If a payment is required, complete the *Michigan Estate Tax Estimate Voucher* (Form 2527). Send the payment, the estimate voucher and this waiver request to:

Complete the front of this form. Enter the **reason code** from the list below on line 10. Attach copies of required documents to this form.

**Estate Tax Section
Michigan Department of Treasury
Lansing, MI 48922**

Reason Code	Reason Code
<p>1 Part of the real estate must be sold to pay claims against the estate or administration expenses. This waiver may be honored even if other assets are available. Send an itemized list of the debts of the decedent and expenses which will be paid from the proceeds of the estate.</p>	<p>5 The real property was sold after the due date of the return, including extensions, and a payment is enclosed with this waiver request for the lesser of:</p> <ul style="list-style-type: none"> • 16 percent of the net cash proceeds (complete the worksheet below), or • the amount of tax shown due on the return. <p>If you use this reason code, include a copy of the purchase agreement.</p>
<p>2 No tax liability exists, or the liability has been fully discharged or provided for. Send a copy of a financial statement of all probate and non-probate assets and liabilities.</p>	<p>6 An estimated payment equal to the estate tax due is enclosed. Send a detailed schedule showing the value of the estate and the estimated tax due.</p>
<p>3 A lien has been recorded with the county where the property is located and the full amount of the lien has been paid or is enclosed.</p>	<p>7 An estimated payment equal to the tax shown on the enclosed probate court order is enclosed.</p>
<p>4 The real property was sold before the due date of the estate tax return, including extensions. Payment equal to 8 percent of net cash proceeds is enclosed. Complete the <i>Net Cash Proceeds Worksheet</i> below. If you use this reason code, include a copy of the purchase agreement.</p>	<p>8 The seller or mortgagor is a surviving joint tenant or tenant by the entireties. Send a copy of the deed or other legal document showing ownership.</p>

Net Cash Proceeds WORKSHEET

If you are requesting a waiver based on reason code 4 or 5, complete this worksheet and include it with your request.

1. Gross sales price (including land contracts accepted as part of sales proceeds)..... 1. _____ .00

TOTAL EXPENSES TO BE PAID BY THE SELLER OR MORTGAGOR

2. Sales commissions 2. _____ .00

3. Encumbrances and liens at the date of death, including interest to the date of closing. 3. _____ .00

4. Transfer taxes 4. _____ .00

5. Title insurance premiums and fees paid to the title insurance company 5. _____ .00

6. Total expenses. Add lines 2 through 5. 6. _____ .00

7. Net cash proceeds. Subtract line 6 from line 1. 7. _____ .00